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**THE EFFECT OF INFORMATION TECHNOLOGY ADVANCEMENT,
PERSONAL ENGINEERING CAPABILITIES, AND ACCOUNTING
INFORMATION SYSTEM USER PARTICIPATION ON
ACCOUNTING INFORMATION SYSTEM EFFECTIVENESS**

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Abstract:

This study aims to determine the effect of the sophistication of information technology, personal technical ability and participation of users of accounting information systems on the effectiveness of accounting information systems. The population in this study are employees of the Village Credit Institution (LPD) in the District of Clan, with a sample of as many as 78 person respondents. The data analysis technique used in this research is Multiple Linear Regression, F-Coefficient and t-test. Based on the study's results, it can be seen that: (1) sophistication technology information takes to effect positive and significant on system effectiveness information accountancy, where obtained coefficient regression 0.468 and sig 0.039. (2) the ability of personal techniques has a significant positive effect on the effectiveness of information systems accountancy, where obtained coefficient regression as significant as 0.568 and sig 0.022. (3) the participation of users of accounting information systems has a significant positive effect on the effectiveness of accounting information systems, where the regression coefficients are 0.273 and sig 0.039. The magnitude of the influence of the independent variable on the sophistication of information technology is 57.1%. Suggestions that researchers can give are Lpda Village Credit Institutions (LPD) in Marga District in increasing the effectiveness of accounting information systems can be done by increasing the sophistication of information technology, personal technical skills and participation of users of accounting information systems.

Keywords: Sophistication, Technology Information, Ability Personal Techniques, Participation User System Information Accountant and sophistication Technology Information.

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**INTRODUCTION**

Development and progress technology in the globalization era is accompanied by the development system information based technology so fast. Fast development technology causes information with easy for to Public, so that makes part extensive Public the feel information the wrong one needs important Beside needs other (Aryadinata & Samopa, 2019). Development technology information also takes effect by significant to System Information Accountancy on something institution finance. Specifically, there is a change in data processing (Korhonen et al., 2021). Change processing the data no other is the original system run manually and then replaced by a system computer, which is more advanced as tool processing data (Ureche & Plamondon, 2000).

Many LPD have advanced in managing their business by using information technology towards "Go Digital " so that what was once a cost to run a business is now a source of competitive advantage. So that the results of their efforts will increase, and funds for the development of the Pekraman village will also increase, which could be realized pekraman village each.

Suppose favorable conditions like this can be maintained. In that case, the existence of the Village Credit Institution will be essential for Pekraman villages which in the future will be able to make Pekraman villages economically independent so that they can run the wheel of economic needs in carrying out traditional and traditional activities (Saputra et al., 2019; Sara & Saputra, 2021).

One factor that affects the effectiveness of accounting information systems is the sophistication of technology information. Technological sophistication reflects the amount or diversity of technology used, while the nature portfolio of its application characterizes information sophistication. One factor that affects the effectiveness of accounting information systems is the ability of unique techniques (Ismail et al., 2016; Prihatningtyas et al., 2018).

Moreover, users' ability can be seen from personal competence in using an existing accounting information system (Astuty, 2015). The success of an information system is not only determined by the sophistication of the system but is also determined by the users of the system. The technical ability of information system users plays an essential role in developing information systems to produce information to create accurate planning reports. Therefore every employee must be able to master the use of computer-based systems to process several transactions quickly and integrate and be able to store and retrieve data. In large numbers, it can reduce mathematical errors, produce reports at the appropriate time in various forms, and be used as a decision aid (Liem & Hien, 2020).

One of the factors that affect the effectiveness of the system accounting information is participation in user system information accountancy. Para Information system users are mostly people who will only use information systems that have been developed, such as operators and managers (end users). System users are the most significant part of information system employees in every information system (Inghirami & Scribani, 2016). User participation is participation in the design and development of information systems with more emphasis on how the role of users in the process of designing information systems and what steps are taken to support and direct their contributions (Al-Mawali, 2013).

The phenomenon researchers take the demand to provide financial reporting more quickly and accurately, causing the LPD of the Marga Sub-district also to need to develop a computer-based information system. Dissatisfaction with a service can cause destructive issues and make it difficult to find customers (Ekayani et al., 2020; Saputra, 2020). LPD's concern in creating a peaceful Bali and LPD as a Micro Financing Model for alleviating poverty through empowerment Farmer provides applications according to the progressive era.

However, in reality, there are still several LPDs in Marga Subdistrict. They are still manual in making monthly books which will be deposited at the Tabanan Regency LPLPD center, which makes financial reporting hampered and also hampers financial information that must be reported by LPDs in Marga Subdistrict to the local village and Tabanan Regency LPLPD (Saputra et al., 2019; Sara & Saputra, 2021). The delay is not only due to the lack of technological sophistication in several LPDs in Marga District but also to the lack of skills and knowledge possessed by users of the accounting information system due to the lack of training provided before the information system is applied (Ekayani et al., 2020; Saputra, 2020).

The results of this study are expected to be a consideration for managing the Village Credit Institution (LPD), especially in the Marga District, to improve the effectiveness of the accounting

information system. The basic theory used in this research is the Technology Acceptance Model (TAM) theory which is a theory about information systems that contains a model regarding individual attitudes to accept and use technology. Technology Acceptance Model (TAM) is one type of theory that uses a behavioral theory approach that is widely used to examine the technology adoption process information. The Technology Acceptance Model (TAM) was developed from the theory of psychology, which explains the behavior of using technology based on trust, attitude, desire, and connection user behavior (Iqbal & Sidhu, 2019; Lin et al., 2011; Yu, 2009).

METHODS

The population in this study was 22 LPDs with a total of 174 employees in LPD districts Clan. The method of determining the sample used is the purposive sampling method. The number of samples in this study that met the criteria was 13 people with six people each, namely the Head of LPD, Treasurer, Secretary, Cashier, Credit Section, Savings and Deposit Section, so the number of respondents was 78 respondents. The research variables were measured using a Likert scale of 1-5, namely agreeing was given 5 points, while vehemently disagreeing was given 1 point.

The data collection method in this study was done by distributing questionnaires to the concerned research sample. The questionnaire is a data collection technique carried out by giving device questions or statements written to respondents. The data analysis technique used in this research is multiple linear regression analysis. Multiple linear regression analysis techniques are used to fulfill the influence of variables on the dependent variable, which is processed using SPSS (Statistical Package for Science). Before analyzing SPSS, first performed the Instrument Test and Classical Assumption Test.

RESULT AND DISCUSSION

Hypothesis testing in this study will be tested with multiple linear regression, namely the analysis used to determine the extent to which the influence of professional ethics, competence and professional skepticism as independent variables on auditor performance as the dependent variable is used t-test if the significance $> \alpha$ (0.05), then the independent variable does not affect the dependent variable, whereas if the significance is $< \alpha$ (0.05) then the independent variable has a significant effect on the dependent variable.

Analysis multiple linear regression method is used for knowing if there is significant influence to one variable bound and more from one variable free. As for results analysis, regression with the Statistical program Package of Social Science (SPSS) version 26.0 for Windows can be seen in Table 1 follows. Summary of Analysis Results Multiple Linear Regression

Table 1. Multiple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	4095	1.845		2,220	0.029
Sophisticated information technology	0.468	0.223	0.250	2,099	0.039
Personal engineering skills	0.568	0.243	0.302	2,336	0.022
1 Participation of users of accounting information systems	0.273	0.130	0.286	2.102	0.039

Source: processed by researchers

Based on Table 4.15, the multiple linear regression equation can be written as follows.

$$Y = +1 X_1 + 2 X_2 + 3 X_3 + e$$

$$Y = 4.095 + 0.250X_1 + 0.302X_2 + 0.286X_3 + e$$

The multiple linear regression equation shows the direction of each independent variable to the dependent variable. The multiple linear regression equation can be described as follows:

$X_1 = 0.250$ indicates that if the sophistication of information technology increases, it will increase the effectiveness of the accounting information system. Assuming the other independent variables do not experience change.

$X_2 = 0.302$ indicates that if the personal technical ability increases, it will increase the effectiveness of the accounting information system. Assuming the other independent variables do not experience change.

$X_3 = 0.286$ indicates that if the participation of users of the accounting information system increases, it will increase the effectiveness of the accounting information system. Assuming the other independent variables do not experience change.

The sophistication of information technology on the effectiveness of accounting information systems, the regression coefficient 1 of the information technology sophistication variable is positive 0.250 and a significance level of $0.039 < 0.05$. It means that the variable sophistication of information technology positively affects the effectiveness of the accounting information system at the Village Credit Institution (LPD) in Marga District, so H_0 is rejected, and H_1 is accepted.

It means that the higher the sophistication of information technology so will increase effectiveness system information accounting on Institution Credit Village (LPD) in Subdistrict Clan, so conversely, the lower the sophistication of information technology, the lower the effectiveness of the accounting information system, the Village Credit Institution (LPD) in Marga District. In line with the technology acceptance model (TAM) is a theory that offers a basis for studying and understanding the behavior of technology users in accepting and using the technology offered.

The effect of personal engineering ability on the effectiveness of accounting information systems obtained a regression coefficient 2 of the personal engineering ability variable of positive 0.302 and a significance level of $0.022 < 0.05$. It means that the variable of personal technical ability positively affects the effectiveness of the accounting information system at the Village Credit Institution (LPD) in Marga District, so H_0 is rejected, and H_2 is accepted.

It means that the higher the personal technical ability, the higher the effectiveness of the

accounting information system at the Village Credit Institution (LPD) in Marga District, and vice versa, the lower the personal technical ability, the lower the effectiveness of the accounting information system at the Credit Institution. Village (LPD) in Subdistrict Clan. in line with the theory of technology acceptance model (TAM), which is a theory about system information which load model about attitude individuals to accept and use technology. The ability adequately owned by the employee to use technology information will increase employee acceptance of information technology. The success of an information system is not only determined by the sophistication of the system but is also determined by the users of the system. System user technical ability Information plays an essential role in developing information systems to be able to generate information to create report planning (Lin et al., 2011; Munoz-Leiva et al., 2017; Yu, 2009).

The effect of users' participation in accounting information systems on the effectiveness of accounting information systems obtained a regression coefficient 3 of the variable participation of users of accounting information systems is positive 0.286 and a significance level of $0.039 < 0.05$. It means that the participation variable of accounting information system users positively affects the effectiveness of the accounting information system at the Village Credit Institution (LPD) in Marga District, so H_0 is rejected, and H_3 is accepted.

It means that the higher the participation of information system users and accountants so will increase the effectiveness of system accounting information at the Village Credit Institution (LPD) in Marga District, and vice versa, the lower the participation of users of the accounting information system, the lower the effectiveness of the accounting information system at the Village Credit Institution (LPD) in the Marga District. In line with the theory of technology acceptance model (TAM), which is a theory of information systems that contains a model of individual attitudes to accept and use technology (Liao et al., 2018; Rauniar et al., 2014).

CONCLUSION

Based on the results of data analysis and discussion, the conclusions obtained from the research are as follows:

1. Based on the study's results, the regression coefficient value of the information technology sophistication variable was 0.250, which had a positive value with a significance level of 0.039. It means that the sophistication of information technology positively affects the effectiveness of the accounting information system at the Village Credit Institution (LPD) in Marga District.
2. Based on the study's results, the regression coefficient value of the personal technical ability variable was 0.302, which had a positive value with a significance level of 0.022. It means that the ability of personal techniques positively affects the effectiveness of the accounting information system at the Village Credit Institution (LPD) in the District Clan.
3. Based on the study's results, the regression coefficient value of the participation variable of accounting information system users is 0.286, which means: a positive value with a significance level of 0.039. means that the participation of users of the accounting information system has a positive effect on the effectiveness of the accounting information system at the Village Credit Institution (LPD) in the District Clan.

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